



Strategic Interest 01 – Business for Society (B4S)

<http://www.euram-online.org/annual-conference-2017.html>.

Dear EURAM members and friends,

With our theme **“Managing Knowledge: Making Knowledge Work”**, we invite you to participate in debate about how we can use and develop our knowledge better so that solving problems and dealing with issues can become more effective. We look forward to receiving your submissions.

ST 01_01 Accounting and Control for Sustainability

Proponents:

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Description:

Sustainability accounting and reporting plays a central role in the implementation of the sustainability strategy, embedding sustainability into day-to-day operations and decision making, and developing relationships with stakeholders based on trust and legitimacy. It comprises internal and external accounting practices and mechanisms devoted to measure, represent and communicate the company’s performance and which embrace environmental, social and economic aspects and their relationships. However, it appears that

we know still little about the integration of sustainability into management control and its uses for strategic management. As today's environment requires more companies and researchers to pay attention to this research field, the linkage between business strategy and sustainable strategy has become more relevant. This is also a consequence of global events (such as the economic downturn or the food crisis) which have weakened society's trust in organizations and institutions and which ask for new strategic paradigms, more focused on the ethical conduct of business and a responsible economy, the social and environmental impact of organizational activities, and their duties and responsibilities towards all stakeholders. Redefining the role and use of management control systems (MCSs) asks a company a big effort and requires redesigning and implementing sustainability orientated MCSs. The role of Accounting, Finance and Control department (AFC), and, within this the role of the controller in sustainability disclosure, performance measurement, and managerial control represent a relatively neglected topic in the research on accounting and control for sustainability. It also seems that practice has devoted little attention on questions of how to embed sustainability and CSR in MCSs and performance measurement systems (PMSs) in order to align business strategy and sustainable strategy, and the role of AFC department(s) and its relationship with the CSR/sustainability unit. In fact, only a few companies have adopted MCSs and PMSs oriented to CSR and sustainability (such as the sustainability balanced scorecard) and have involved the AFC department and the controller in the sustainability issues. Another area of interest is sustainability/CSR disclosure which has become a prominent phenomenon in practice. However, notwithstanding the various initiatives promoting sustainability disclosure, relevant issues have not been yet enough considered by researchers and practitioners including: the effectiveness and quality of sustainability disclosure, its impacts on internal processes, managerial practices and mechanisms, the effects on organizational responsibilities, and the relationship between CSR/sustainability disclosure and managerial control systems (i.e. external and internal accounting and reporting). Integrated reporting and the materiality matrix are gaining increasing attention too. In particular, we aim to attract papers which critically review and advance theorizations and methodological applications in the study of accounting and control for sustainability, highlighting the relevance of different theories and research approaches, as well the potential richness of this stream of research for both sustainability and accounting studies. We

would like also to explore different research methods, and various types of organisational settings and practices in different countries. The track is carried out in collaboration with the Environmental Management Accounting Network Europe (EMAN EU).

Publish:

To be announced at the conference.

For more information:

Contact the proponents above mentioned.

Submission Deadline: 10 January 2017 (2 pm Belgian time)

Authors Guidelines and Submission Deadline:

As an author, it is crucial to follow the guidelines and formatting instructions to prepare and submit your paper in order to have it published in proceedings.

ONE PRESENTING AUTHOR PER PAPER SUBMISSION

Each individual is limited to one personal appearance on the programme as a presenting author. This policy precludes acceptance of papers for more than one presentation. In other words, **an author can submit and present only one paper**. However, a presenter can always be a non-presenting co-author on additional papers.

Please read the instructions carefully prior to submitting:

1. Each paper can only be submitted to ONE track.
2. Submitted papers must NOT have been previously published and if under review, must NOT appear in print before EURAM 2017 Conference.
3. To facilitate the blind review process, remove ALL authors identifying information, including acknowledgements from the text, and document/file properties. (Any submissions with author information will be automatically DELETED; author information and acknowledgements are to be included in a SEPARATE document).
4. The entire paper (title page, abstract, main text, figures, tables, references, etc.) must be in ONE document created in PDF format.
5. The maximum length of the paper is 40 pages (including ALL tables, appendices and references). The paper format should follow the [European Management Review Style Guide](#).
6. Use Times New Roman 12-pitch font, double spaced, and 1-inch (2.5 cm) margin all around.
7. Number all of the pages of the paper.

8. No changes in the paper title, abstract, authorship, track and actual paper can occur AFTER the submission deadline.
9. Check that the PDF File of your paper prints correctly and ensure that the file is virus-free. Submissions will be done on-line on the EURAM 2017 website (open as of 1 December 2016: see <http://www.euram-online.org/annual-conference-2017.html>.)
10. Only submissions in English shall be accepted for review.
11. In case of acceptance, the author or one of the co-authors should be available to present the paper at the conference. A presenting author can only present one paper at the conference.